WHAT ROUSE PIRE PROTECTION STROIGTRICT NO. 5 WHAT DATON HOPPE PARISH COMMO

December 31, 2002 and December 31, 2001

Transcon 7/50/23

TABLE OF CONTESTS

INCREASED AND THE S REPORT	
CENERAL PURSORE PINANCIAL STATEMENTS (COMBINED STATEMENTS-OVERVIEW)	
Balance Sheat - All Fund Types and Account Groups - December 31, 2012	

Dilance Sheet - All Fund Types and Account Groupe -Tecomber 33, 2001 Statement of Envarinas, Expenditures and Changes in Fund Enlances - All Observmental Pand Types -

Trans Statement Air Construential Paint Types -Tears Statement of Enverses, Expenditures and Changes in Statement of Enverses, Expenditures and Changes in Fund Salances - Endpet COADD Dariel - All Conversement Fund Types - Conversement Pands -

Tear Ended December 11, 2002

Dostewart of Revenues, Expenditures and Changeo in
Ford Halandes - Endget (MAAP Basis) - 611

Occurrenced Pund Types - General Punds -Year Ended December 11, 2001

Percet on Compliance and on Internal control over Financial Reporting Mased on as Audit of Financial Statements Performed in Accordance

Schedule of Frior Tear's Findings

Heat Baton Houge Fire Protection Sub-District No. 5

31, 2000, and December 31, 2001, and for the two years then ended.

to financial sudite command in pararrest Assition Standards, issued by the United States General Accounting Office. Those standards

In my opinion, the general purpose financial statements referred to

contrations for the two years then sound in conformity with meserally report dated Pebruary 4, 2003, on our consideration of Mest Daton Roses

reporting and our tests of its compliance with laws and resulations. reporting and our tests of its compilance with laws and regulations.

That report is as integral part of an audit performed in accordance with

BARO PULLE

WEST ROOM FIRE PROTECTION SUMMITTATOT NO. 5 WEST BATCH ECOME PARISH COUNCIL

0077883060NTA-L	ACCOUNT.		
FIND THE	CONTENT	CONTRACTOR AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON A	
GENERAL	AGSETS	ORGIGAT	

	PIND TYPE	ACCOUNT SHOULS SHOULS	OSSESSAS
	SERVINAL	A0SETS	OELIGATIO
ASSETS			

	SERVICE	PIXED ADSETS	LONG-TH DECLIGATION
MARKE			
Cash and Cash Equivalents Sales Taxes Receivable	9222,291 11,225	- 8 -	-0

	SENSEAL	MOSETS	ORLIGAY
ASSETS			
Cash and Cash Equivalents	3222,293	181	
Sales Taxes Receivable	11,226	101	
Fixed Assets	- 0 -	\$630,561	

ASSETS			
Cash and Cash Equivalents Sales Taxes Receivable	3222,293	- 11	- 0
Haten Taxen Receivable Fixed Assets	11,226	\$630,561	
Amount To Retire Lease	- 6-	- 6-	814.00

THE ACCOMPANYING NOTES AND AN INTEGRAL PART OF THIS STATEMENT.

LIABILITIES AND PURD ROUTE STABILITIES. Dandy Parent FIND BQUITT: TOTAL PIRES RESILTED TOTAL LIABILITIES AND SIND SQUITY 233.521

	FIND TYPE	SHOULE	COSTRAL
	SERVERAL	A0SETS	OEGIGATIO
,			

(MORTER MOTOR OFLY 8222, 193

DALANCE SPEET - ALL PURD TYPES AND ACCOUNT GROUPS

BALANCE ORDER - ALL PIND TIPES AND ACCOUNT ORGERS INCEMENTS 31, 2911

	GOVERNMENTAL PLBS: TYPE	ACCOUNT GRISSES GREENAL FIEED AMERICA	GENERAL LONG-TERM COLIGATION
AMERICA			
Cash and Cash Bquivalents Sales Taxon Receivable Fixed Assets	\$195,442 10,823	00- 00- 00- 00- 00- 00- 00- 00- 00- 00-	-1-

	COLUMN	AMERICA	CHARLES
ASSETS			
Cash and Cash Squivalents Sales Taxos Receivable Fixed Assets	\$195,442 10,333	0- 0- 0- 0- 0- 0-	-0 - -2 - -0 -

THE ACCOMPANTING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

ARREST			
Cash and Cash Squivalents Sales Taxos Receivable Fixed Assets Amount To Metire Lease	9195,442 10,323 .0-	6583,448 -0-	532,510
TOTAL ASSETTS	225, 775	583.448	33.925

LIABILITIES AND FUND EQUITS

TOTAL LIABILITIES AND PEND SCHOOL 245, 215

PURE RESULTED

	DOMESTIC		Contract to
ASSETS			
Cash and Cash Squivalents Sales Taxos Receivable Fixed Assets Amount To Metire Lease	9195,442 10,323 .0-	6583,448 -0-	532,50

OPEX! 5155,642

132.514

MEST ROOSE SIZE PROTECTION STREETS FOR 5 NEST RATIOS ROOMS PARLIES COMMUNICAL

MEET HOUSE FIRE PROTECTION STRUCTURE. IN. 5 WEST HATCH EXCEL PRICE COUNTY STRUCTURES OF CONTROL AND CARPORT HE FIRE DALANCE STRUCTURES OF CONTROL AND CARPORT HE FIRE DALANCE STRUCTURES OF CONTROL AND CARPORT 11. 2001 TOUR DESCRIPTION 11. 1001. AND CARPORE 11. 2001	
2162	2501
ENT/ENTED \$131,497	5148,249 5.669 4,701 108
2072 1020000	150,724

PROBLETURES

Vehicle Expense - Repairs

THE ACCOMPANYING MOTHS AND AM INTEGRAL PART OF THEIR STRUMENT.

EXCESS (SEVICISMON) OF REVENUES OVER RI FUND BALANCE, SECTION INC. OF YEAR

PURE BALANCE, EST OF YEAR

104, 104

1,720 1,184 2,044 1,001

15,020

MEST ROUGH FIRS PROPERTION SUBDISTRICT NO. 5 MEST BATTON SCENE PARLIE COUNCIL STATEMENT OF REVENUES, EXPENSIONES AND CHARGES IN PURD BALANCE. SURGET (GAAP DAGIS) AND ACTUMA YEAR PRODUCT COCCERROOS \$1. 2162 ACTUAL CONTANGRABLE

Sales Texno 24 Instrument Embate Internat Miscullarpowe	9122,008 6,010 2,016	\$131,497 6,443 2,349 1,750	15,47 1,40 3 1,7
TOTAL REVISATES	139,860	142,039	13.9
CURRENT-PUBLIC SAPETY SALARIES	24,000	1,728	22,2

PATROLL TAXES OPERATING SERVICES: Administrative Pee - Clerical

OFFSATING SUPPLIES

FIND BALANCE, HESTINGIES OF YEAR

PERSON RALABORA, THE OF VIAG THE ACCOMPANYING MOTHER ARE AN INTEGRAL PART OF THES STATISHENT.

HEST RODGE FIRE PROTECTION SUBSISTRICT NO. 5 MEST DATEM BOTTOM PARTER COMMETT. STATEMENT OF REVENUES, REPORT TORSE AND CREATED IN PURD BALANCE. MIDDET (GRAP BRADES) AND ACTUAL TERR EXTED DECIMES 31, 2021 VARIANCE

MYDSUNA	ROSET	ACTUAL	CENTRY	
Haire Taxes 2% Insurance Mebate Interest Missellaxeous	\$148,003 \$,003 4,000	9148,246 5,669 4.701 105	51.	
TOTAL REVENTES	149,000	150.724	3.	
KEPROTTORES CLOSCOT-PUBLIC RALACIES DAYROCA TRABOS OFERATING FERFICES	24,010	15,996 1,184		

OPERATING SUPPLIES. Vehicle Emerge - Pust

TOTAL EXPENDITURES

EXCEOS (DEFICIOSES) OF DEVENIES

FIND BALANCE, SECTIONING OF YEAR 272.540

FIND BALANCE, END OF TELE

THE ACCOMPANYING MOTES AND AN INTEGRAL PART OF THIS STATEMENT.

WHAT MOVER PIER PROTECTION STRUMERICT NO. 5 NEST BATCH BOTTON PARTER COUNCIL NOTES TO THE PERSONNEL STATEMENTS

DETROPPOSITION

week Saton Roys Fire Projection Sob-Listric Sov. 3 is a body copporate Creaked by the Week Saton Roys Parish Concell, as provide by Lowisiana Revised Edatic 0:1000. The Fire Raz-District is governed by the Sect Saton Roys Parish Concell's governing bodyservices within the Revisorille, Lowisiana arms. The population of the Sob-Dustrict is aggregated by A.D. 3 and its Fire Raishouse/set

NOAR 1 - REMNYALA ON WERSTEINE POSSIBLE OF STREET

A. BASIS OF PRESENTATION

The accompanying financial statements of the Nest Baton Bouye Fire Procession sub-descrite No. 6 have been prepared in conformity with generally accounted accounting grinslated (NAMF) as applicable to preservestal units. The Governmental Accounting Board (NAME) is the accepted misrokard-setting body for accounting accounting soil Cimmanial separating accounting soil Cimmanial separating

B. PRINCIPLES DETRINISHED SCORE OF REPORTING ROTHLY

Section 21st of the GAGE Codification of Coverremental Accounting and Finnesial Seporting Standards (DESS Codification) established cylteris for determining the reporting selity and component minist that should be included within the reporting entity. Oversight responsibility by the Mest Batto News Parish Council is

1. Appointment of governing boards 2. Designation of management 1. Ability to significantly influence operations 4. Accommability for (1909) mattern

minimum the test matom knows revisit operall designates management was inflatances operations of the Fire Seb-District, I was determined to be a possel purpose of the Mest Auton Dougs Derith which was refer respectability. The acceptance of the management with oversign respectability. The acceptance [insertion of the continuous of the first substantial of the continuous only on the first substantial by the first substantial of the continuous of the first substantial of the continuous of the co

WEST RODIE FIRE PROTECTION STREETED No. 5 MEST DATOR RODIE PARTINI COUNCIL NOTES TO THE PERSONNIAL STREETS

C. PURE ACCOUNTERS

The Sub-District uses funds and account groups to report on its financial position and the results of its operations. Pund accounting its dealgred to demonstrate legal complishese and to aid financial management by segregating crammentions relating to certain government functions or activities.

A fund is a separate arcconting entity with a self-balancing set of accounts. On the other hand, an abscent groups is a financial reporting device designed to provide accountability fee certain they do not directly affect me expensible available financial reducess.

Produced the Fire Sub-District are clearified as governmental

Luds. Obsermmental Ludde account for the Fire \$40-01strict's general activities, including the collection and deberrements of epecific or legally restricted monies, the acquisition or construction of gradual lines assets each the increticing of general long-term debt. Obsermmental Ludde of the Fire Sub-Otstict

deneral Pand - the general operating fund of the Fire Sub-District accounts for all financial resources, escape those

D. BASIS OF ACCOUNTING

The accounting and reporting treatment agained to a read is electromically its essentiants force. All governments Index are electromically in the second of the second of

narranges.

Nevernes are recognized when they become measurable and available as not current assets.

Sales taxes are considered 'measurable' when received by the oblicating governments and are xecognized as reverse at that time

POST ROUSE PURE PROTECTION SERECUTATION NO. 5 MEST DATCH BUTGE PARTIES COURSELL BYTES TO THE PIRASCIAL STATEMENTS

D. BASIS OF ACCOUNTING (Continued)

Under the modified accrual basis of accounting, some revenues are

N. RESIDET

- 1. A proposed operating budget for the fiscal year is prepared by expenditures and the means of financing them. The budget is
- 2. The Council conducts public hearings on the budget, which must). Budget energlesate impolying the transfer of funds from the
- 4. All unencumbered budget appropriations, except protect budgets.

F. ESCUMBANCES

WEST ROOMS FIRST RECOVERY ON SUBMITTATION NO. 5 WHENT RATIOS ROOMS PARTISS COUNTY NO. 5 BOTHS TO THE PERSONNEL STATEMENTS

G. CASE AND CASE BOTTVACHETS

Cash includes amounts in demand deposits. Under state law, the with state banks organized under Louisians law and national banks having principal offices in Louisians.

N. INVESTIGATES Investories in the governmental funds are considered insaterial

I. PROFFAID TTERM

J. PIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at

K. COMPRESENTED ARRESTORS

to that the screen coased a sales tay in which the fire figh-

WEST ROUSE FIRE PROPERTIES SUBDISTRICT NO. 5 HOTE DATES ROUSE PARISH COUNCIL HOTES TO THE PERMICIAL STRIBMENTS

N. TOTAL COLUMN ON COMMITTED STATEMENTS Total Column on the Combined Statements is centioned "Monorconfer

Titancial analysis. Bats in this column does not precent financial analysis. That in this column does not precent financial position, results of operations, or charges in financi position is conformity with generally accepted accounting principles, now is much data comparable to consolidation. Laterfund eliminations have not been made in the operation of

NOTE 2 - CASE AND CASE EQUIVALENTS

District had cash and cash equivalent (book balances) totaling \$222,293 and \$195,442, respectively.

Date deposits are fitted of roys, which approximates market. Together the content of the content

HOTE 5 - RECEIVABLES

Toxes

ne Tox 811,226

courts receivable are written-off under the direct write-off thyd whereby had debte are recorded when a receivable is deem collectable. If they are subsequently collected they are

The direct charge off method is not a material departure from SMAP as it approximates the valuation method.

WHAT ROUSE FIRE PROTECTION SERDISTRICT NO. 5 MEST BATCH BOUGH PARISH COUNCIL NOTES TO THE PINAMPIAL STATEMENTS

NOTE 4 . CHANGES IN FIVEN ASSESSED

	1/81/02	AGGITIONS		BALANCE 12/31/82
Lard Buildings Equipment & Vehicles Lot Paving	915,300 74,368 493,700 -0-	10.016 20,247	1	\$16,316 74,368 512,666 28,247
	593,440	47,133	-1-	630,581
B. A surmary of charges	in general	fixed erro	ts for 1001	follows

1/81/01

NOTE 5 - ZENGTON FOAN AND RETERMINE COMMETMENTS

NOTE 6 - LITIGATION AND CLAIMS

District was not a defendant in any lewesite and was not aware of NOTE 7 - ROBNO REMIXES COMPRESSATION

WEST ROOSE PINE PROTECTION SURCESTRACT NO. 5 MART NATON ROOSE PARISH COUNCIL NOTES TO THE PERSONNELL STREEMINTS

HOTE 8 - LONG-TERM DWLIGHTIONS

In June 1996, the Pire Eub-District entered into a certificate of indekinese for S180,031 payable in annual escalating principal installence as follows plus ecosting interest regards few 4-54 cs 4.56 for seven years to purchase a fire truck. The future payaments are as follows:

208 DATE	PATHRET	PRINCIPAL	INTERES
81-May-03	17,547	16,500	1,047

the year:

Long-term Liability payable at 12/31/03 507,500 Additions -0

long-term limbility payable at 1 Additions Desartions	1/31/81 31,591 (16.00)	
Long-term limbility payable at 1	2/31/02 16,501	

The Organization is so

The Commercial and expected on services rapid or the commercial of the commercial of the commercial of the commercial of the commercial insertance to cover or refere the rapid of loss that engit arise should one of these incidents occur. We settlements were made during the year that exceeded the organization of coverages.

SUPPLEMENTAL INFORMATION

REPORT ON COMPLETING AND OF INTERNAL COTTES, OTHER PRIMARILE BENEATURE, BASED ON AN AUGUST OF PERSONAL STATEMENT PERFORME ACCURAGE HITE OFFERDERS, MESTING, FEMALUAGE

Monders of the Board of Directors

Norther Understand brother Cities

Lakes addited the financial epitements of the West Baton Royae Fire Protection Schollation to S. Sa and and for the years ended December 2 2017, and December 11, 2001, and Baton Leaved by Proport Elected Schools 2 Releases 6, 2003. 1 convicted on scattle in accordance with generally accepted modifiing standards and the standards applicable to financial modifie control to December, Administrate Interaction, the scattle of the Computer Comput

COMMISSION AM port of defaulting removable appropries about whether Yest Baton Ecopy Fire Preference deli-Claiming the Librarity Landscape and the Company provides of the Company and the Company and the Company with which ecold have a direct and material effect on the determination company and the Company of the Company and the Company company of the Company and the Company of the Company company of the Company of the Company of the Company accordingly. I do not express such as quiette. The results of any tests accordingly. I do not express such as quiette. The results of any tests accordingly. I do not express such as quiette. The results of any tests accordingly. I do not express such as quiette. The results of any tests accordingly. I do not express such as quiette. The results of any tests accordingly. I do not express such as a subject of by additional accordingly. I do not express such as a subject to the accordingly accordingly. I do not express such as a subject to the proposition accordingly. I do not express such as a subject to the proposition accordingly. I do not express such as a subject to the proposition accordingly. I do not express such as a subject to the proposition accordingly. I do not express such as a subject to the proposition accordingly. I do not express a such as a subject to the proposition accordingly. I do not express the proposition of the control of the co

INTERNAL COSTONIO OFFE PERSONNAL RESPIETED to planning orderenning we said; I considered mee: Raton Estage Fire to planning orderenning we said; I considered mee: Raton Estage Fire resporting to order to determine my additing procedures for the purpose of expression by opinion on the finewards advances and not to provide organization of the processing of the processing

A marginal weakness is a condition in which the design of convextion of involving the internal control over timescal reporting and its operation that we consider to be material weaknesses. This report is

And COut

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